

Term	Definition
Scope	GSK will issue one report for each country showing all Transfers of Value made to HCPs / HCOs in that country by GSK and by ViiV Healthcare. Only Transfers of Value related to prescription medicines are reported and disclosed.
Date for Transfer of Value (Reporting date)	There are two types of Transfers of Value: - a <i>Monetary Transfer of Value</i> is a payment of money made to an HCP/HCO by GSK either directly or through an intermediary (for example, fees for service). The Reporting Date for these Transfers of Value will be the actual payment date, irrespective of when the event happened. - a <i>Non-monetary Transfer of Value</i> is a benefit received from GSK either directly or through an intermediary <i>without</i> a monetary payment (a flight or a fee paid to a travel agent or events organizer, for example). The Reporting Date for these Transfers of Value will be the event date.
Value Added Tax (VAT)	Due to the complexity of diverse VAT regimes around Europe and practical conditions in this regard, GSK has decided to report Transfers of Value including VAT when possible. All other taxes are included in the reported values.
Currency conversions	GSK records Transfers of Value in the currency in which the transaction took place. The report will show all values in the currency of the country in which the report is made.
HCPs employed by GSK	GSK will not report payments made to HCPs who are employed by GSK as staff members. GSK considers that it would be inappropriate to disclose an employee's salary, bonus, expenses and benefits.
Multi-year contracts	Transfers of Value are reported on the relevant Reporting Date (payment date or event date – see above) irrespective of the duration of the contract.

Handling of personal data: All information is handled in line with personopplysningsloven (Personal Data Act)'s rules and regulations and requirements to privacy in Norway.

Payment categories: Payment categories are apparent in the report.

Expenses to advertising in HCO journal is in the column *Honorarer* (Fees). Expenses related to anonymous market research is not included in the report, as these are done by third party and HCP is anonymous for GSK.

Handling of sole proprietorships: Sole proprietorships are treated as an HCP.

Transfers of Value across borders: Value of Transfers are reported in the country where HCP/HCO has its primary business.